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MT LEGISLATIVE HISTORY

Chapter 202 19 87

Bill H (S) 255

Original bill & hist. C

H. Committee on Taxation

S. Committee on Taxation

Hearing Date(s) MAR 17 ✓ C

Hearing Date(s) FEB 5 ✓ C

 C

FEB 11 ✓ C

 C

 C

 C

 C

Date Out MAR 17 ✓ C

FEB 11 ✓ C

Did this bill originate in an interim committee? Yes No

Committee

Report

STATUS SHEET

TAXATION

COMMITTEE

47th Legislature

SENATE

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 208	Authorizing the coal board to consider applications for loans from the local and impact and education trust fund account	March 2	Towe	March 12	Be concurred in April 8 4 opposed	
SB 210	Amend 15-15-101 to allow tax-payers to challenge the assessment rules and procedure before the state tax appeal board	March 2	Senate Taxation Committee	March 13	March 20 tabled as amended Unan Be concurred in as amended April 10 Nordtvedt	
SB 231	Revising alcoholic beverage licensing laws as they relate to corporate license applicants, licensees, and eliminating residency requirements	March 2	Elliott	March 11	Be concurred in March 12 Back to comm March 20 Be concurred in March 27 unan	March 27
SB 252	To establish a new classification of property tax for automobiles and light trucks	April 6	Goodover	April 7		
SB 255	To eliminate certain taxes for lineal descendants	Feb 18	Turnage	March 17	Be concurred in Unan	March 17
SB 269	Revising the methods of payment in eminent domain proceedings.	March 2	Conover	March 13	Be concurred in as amended 2 opposed April 10	

HOUSE TAXATION COMMITTEE MEETING MINUTES
March 17, 1981

A meeting of the House Taxation Committee was held on Tuesday, March 17, 1981 at 8:00 a.m. in Room 102 of the State Capitol. All members were present except Rep. Bertelsen, who was excused, and Reps. Brand and Neuman, who were absent. SENATE BILLS 160, 255 and 483 and HOUSE JOINT RESOLUTION 52 were heard, and EXECUTIVE ACTION was taken on SENATE BILLS 55 and 255.

The first bill to be heard was SENATE BILL 255, sponsored by Sen. Jean Turnage. This bill would eliminate the Inheritance Tax on lineal descendants. The fiscal impact of the bill depends on the effective date. The present threshold for filing a federal Estate Tax return is \$175,000. If there is one adult child inheriting a net taxable estate of \$175,000, under Montana law the tax would be \$9,940, with a 5% rebate if the tax is paid within 18 months. In all probability there will be no need in joint tenancies for probate and no need for the added cost of attorney fees or other probate costs.

Ellen Feaver, Director of the Department of Revenue, then testified in support of the bill on behalf of the Governor's Office. It is a reasonable proposal for tax relief.

Lucille Anderson, Montana Cow Belles, then rose in support of the measure; see written testimony Exhibit "A."

Keith Anderson, Montana Taxpayers Association, also rose in support of the bill; their membership is in favor of the bill, since the inheritance tax is simple double taxation.

Jo Brunner, Women in Farm Economics (WIFE), rose as a proponent; see written testimony Exhibit "B."

Bud Pile, Sweet Grass Preservation Association from Big Timber, also rose in support of the bill; see Exhibit "C."

Gary Langley, NFIB, then testified in support of the bill and added that Mons Tiegen, Montana Stockgrowers Association, was also in favor of the legislation.

Forrest Boles, President of the Montana Chamber of Commerce, then spoke up in support of the bill, as did Dave Goss, Billings Chamber of Commerce.

There were no OPPONENTS to SB 255. Questions were asked. Rep. Williams asked Sen. Turnage to clarify the definition for lineal descendants. Sen. Turnage said it went as far down the line as the good Lord was willing.

Rep. Oberg wanted to know what would happen in the case where a couple's only son dies but the daughter-in-law survives; he submitted that there was no way the daughter-in-law could receive the tax exemption. Sen. Turnage said the Montana Estate Tax wasn't eliminated.

If the estate in Rep. Oberg's example was left to the grandchildren, they would then be exempt. \$1 - 2 million is the fiscal impact of the bill. The ultimate impact would be about \$4 million.

Sen. Turnage then closed, and the hearing on SB 255 was closed.

The Committee then went into EXECUTIVE SESSION while awaiting the other sponsors of bills to be heard. Rep. Zabrocki moved that SB 25 BE CONCURRED IN; motion carried unanimously.

Rep. Nordtvedt explained that SB 55 had been returned to committee because it was questioned that it might do more than the Committee had thought. It also eliminates the requirement for filing when a business operation is started in the State. Rep. Williams moved that the bill BE CONCURRED IN. Rep. Nordtvedt explained that after checking the things the bill repeals, they are still in favor of it. The question was called for; motion carried unanimously.

SENATE BILL 483, sponsored by the Senate Taxation Committee, was then presented by Sen. Bill Norman. This bill relates to property tax appraisal. Residential, commercial, and industrial property is being considered. HJR 5 directed that a Committee be appointed to consider this matter, and a Committee was appointed which involved the State Tax Appeals Board, Department of Revenue, and Senators and Representatives as members. The Committee considered this difficult with property tax appraisal and accordingly introduced this bill.

The problem of appraising is complex. The litigation has been extensive. There are already 3,500 litigants, and counting. If nothing done, the judicial system will have to be enlarged to handle the problem. This bill is an effort to stop the litigation or to at least give some direction to the Department of Revenue and adjust the appraisal and classification in such a manner that maybe the litigation will slow down. This bill doesn't do anything about what has happened; it attempts to look forward.

The problem began when the Legislature decided that if property taxes were to be equitable, the appraisals were to be equitable. The Department of Revenue proceeded, but difficulties arose and the whole thing went astray. The problem is out of hand at this time, and hopefully this bill will correct that.

A 1972 appraisal manual was used for residential property and a 1976 manual was used for commercial; that led to the "34%" cases, 34% is not a very well-established figure, but it is used quite a bit to label the problem. The Department has an obligation to equitably appraise the property at its true value, but that statement doesn't mean much unless one knows how the value is arrived at. No progress is being made because the procedure is being argued instead of how to get an equitable value. Some manuals used will reach a market value better than others, but the procedure itself shouldn't be set statutorily. For example, if there was a large industrial plant, he doubted if anyone in the State would be competent to appraise the property. A man

VISITORS' REGISTER

HOUSE *Twenty-two*

COMMITTEE

BILL SB 255

Date 3/17/81

SPONSOR Tunbridge

[illegible]

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

MR. CHAIRMAN AND MEMBERS OF THE TAXATION COMM.

I AM SPEAKING IN SUPPORT OF S. B. 255. I HAVE STUDIED THE BILL AND AM IN FAVOR OF IT.

I AM LUCILLE ANDERSON. MY HUSBAND, KERMIT, AND MY BROTHER-IN-LAW CARL AND I OWN AND OPERATE THE K BAR A HEREFORD CATTLE RANCH WEST OF MELVILLE IN THE FOOTHILLS OF THE CRAZY MOUNTAINS. OUR RANCH HAS BEEN IN THE ANDERSON FAMILY SINCE 1883. FOUR GENERATIONS OF ANDERSONS HAVE WORKED TO PUT TOGETHER A WELL BALANCED RANCH.

I HAVE SERVED AS PRESIDENT OF THE MONTANA COW BELLES IN 1973-74 AND I WAS THE COW BELLE REPRESENTATIVE ON THE MONTANA BEEF COUNCIL 1974-75. PRESENTLY I AM SERVING AS VICE-CHAIRMAN FOR REGION V OF THE LEGISLATIVE COMMITTEE OF THE AMERICAN NATIONAL COW BELLES.

THIS IS MY PERSONAL TESTIMONY, BUT I AM SPEAKING IN BEHALF OF 2000 MONTANA COW BELLES, THE AUXILIARY OF THE MONTANA STOCKGROWERS.

WE NEED RELIEF FROM THE CRIPPLING INHERITANCE TAX TO DIRECT DECENDENTS.

INFLATED LAND VALUES HAVE PUT RANCH OWNERS IN AN UNUSUALLY VULNERABLE POSITION ON ALL TAXES. THE INHERITANCE TAX BEING THE FINAL BLOW. INFLATION HAS NOW PLACED MANY PERSONS WHO HAVE REGARDED THEIR WORTH AS VERY MODEST INTO THE CATAGORY WHERE THE TRUST ROUTE OR INCORPORATION IS THE ONLY ROUTE TO CONTINUE AN ECONOMIC UNIT. THE INHERITANCE TAX IS EXTREMELY EXPENSIVE FOR TAXPAYERS WHEN THE COST OF LAWYERS AND ACCOUNTANTS ARE CONSIDERED. AS A REVENUE MEASURE THE STATE INHERITANCE TAX FALLS HEAVILY UPON INDIVIDUALS WHO INHERIT LAND AND CHILDREN WHO INHERIT A FAMILY BUSINESS. DUE TO INFLATED VALUE OF THE LAND THE TAX AFFECTS FARMERS AND RANCHERS MORE.

A LAND OWNER HAS A REAL PROBLEM PASSING LAND ON TO HIS CHILDREN. THEY CANNOT AFFORD TO BUY IT, THEY DON'T DARE INHERIT IT AND WE CANNOT GIVE IT TO THEM WITHOUT PAYING A HUGE GIFT TAX.

MANY INTERESTED, WORTHY, ON-THE-JOB TRAINED YOUNG RANCH HEIRS MUST SEEK OTHER JOBS BECAUSE OF THE FINANCIAL BURDEN IMPOSED BY THE INHERITANCE TAX. THIS OFTEN RESULTS IN THE SELLING OF THE FAMILY RANCH.

IT IS WITH A SENSE OF SADNESS AND LOSS WE WATCH THE DIS-APPEARING OF THE SMALL FARM AND RANCH. THE FAMILY RANCH IS A WAY OF LIFE BASED ON FAMILY, AN INVOLVEMENT WITH EVERYTHING FROM THE BEGINNING TO THE END OF LIFE, A PERMANENCY, A PASSING ON OF SOMETHING - A WAY OF LIFE - BASED ON THE LOVE OF THE LAND! THE LAND REMAINS FOR THE BENEFIT OF ANOTHER GENERATION. THE FAMILY RANCH OFFERS THE BEST HOPE FOR RESPONSIBLE STEWARDSHIP OF OUR LAND - IT PROVIDES FOR WIDESPREAD OWNERSHIP OF LAND - ONE OF THE STRONGEST GUARENTEES OF DEMOCRATIC FREEDOM AND RESPONSIBLE AND EFFICIENT WAY OF PRODUCING FOOD FOR USE HERE AND ABROAD.

I SEE MANY ADVANTAGES TO MONTANA IF WE ELIMENATE THE INHERITANCE TAX TO DIRECT DECENDENTS.

I ASK YOUR SUPPORT OF S. B. 255. *effective upon passage of this Bill*

[REDACTED] 3/17
EXHIBIT B

WITNESS STATEMENT

NAME Jo Brunner BILL No. SB 255
ADDRESS 531 South Oakes DATE 3/17
WHOM DO YOU REPRESENT Women Involved in Farm Economics
SUPPORT X OPPOSE AMEND

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments: Mr. Chairman, members of the committee, my name is Jo Brunner, and I am privileged to speak today for Women Involved Farm Economics.

We were appreciative when the bill exempting inheritance tax for the surviving spouse was passed. We, along with others had worked toward the passage of such legislation, and while we did not want to seem ungrateful at the time, we felt that it could have gone a step further and given relief of the same sort to other descendants, so we are appreciative of the continuation of such legislation.

To Mr. Turnage and to all who have co-sponsored this bill, we offer our complete support and thanks. We concur with Senate Bill 255.

Mr. Chairman, members of the committee, my name is Bud Pile and I am from Big Timber. I am here representing the Sweet Grass Preservation Association. Our group is very much in favor of the bill to eliminate the inheritance tax for linear descendants.

In discussing this issue with various legislators and also reading what has been written by the press, I have discovered there is an appalling lack of knowledge as to what the inheritance taxes actually are. Having gone through estate proceedings on our ranch, as administrator, I would like to give you a few facts so that everyone might understand why we are so concerned about this bill.

Minor children have an exemption of the first \$15,000 of an estate. Children over the age of 21 are exempted the first \$7,000. The taxes on the remainder of the estate are graduated. There will be a 2% tax on the first \$25,000 above the exemptions; 4% tax on the next \$25,000, 6% tax on the next \$50,000, and 8% tax on everything over \$100,000.

You can look in practically any magazine and see that a 300 acre farm is selling for around \$300,000 or a 750 acre ranch is up around \$750,000. It doesn't take to big a spread to be up there over the million figure.

To simplify the whole affair I will give you an example of what the taxes could look like on an estate. For a minor child with the exemption of \$15,000, there would be a tax of \$500 on an inheritance of \$40,000. If that same child inherited \$115,000 he or she would be taxed \$4500. For a \$315,000 estate the tab would be \$20,500. If the kid really hit it big and the folks left a million dollars the Revenue Department would take \$76,500 out of it. If you consider a two million dollar bundle the bite would be around \$156,000. The progression goes on. Do I need to?

My wife and the kids and I are very proud to say we run a genuine family farm in the truest sense of the word down there close to Big Timber that has been in the family since before the turn of the century, and we would sure appreciate your support of this bill to help us keep it that way.

Thank you very much for your consideration.

WITNESS STATEMENT

NAME Nora Hanson (Howard) BILL No. 255
ADDRESS Box 321, Big Timber. DATE 3-17-81
WHOM DO YOU REPRESENT Ranchers
SUPPORT ☒ OPPOSE ☐ AMEND ☐

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments: It is difficult if not impossible for ranches to leave land to sons or daughters as our inheritance bill are now. In Montana that is double taxation. We are ranchers with a five section operation mostly cattle and our son is on the ranch because of Howard's poor health, we wish for him to inherit this ranch. I am on Legislative Committee for our Co. Town Bureau and have studied this bill and all related bills and support this bill. We need this bill to keep young farmers on the land in Montana to produce food, who are good agents for refining & production. We need our young farms to exist.

STANDING COMMITTEE REPORT

March 17, 1961

MR. SPEAKER

TAXATION

We, your committee on

having had under consideration SENATE Bill No. 255

A BILL FOR AN ACT ENTITLED: "AN ACT TO ELIMINATE CERTAIN TAXES FOR LINEAL DESCENDANTS; AMENDING SECTIONS 72-16-313 AND 72-16-321, MCA; PROVIDING APPLICABILITY; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

Respectfully report as follows: That SENATE Bill No. 255

BE CONCURRED IN

DO PASS

SENATE BILLS

COMMITTEE ON TAXATION

BILL NO.	ENTERED COMM.	DATE CONSIDERED	OUT OF COMM.	DO XXX PASS DATE	DO NOT PASS DATE	DO PASS AS AMEND. DATE	BE CON- CURRED IN DATE	BE CONC. IN AS AMENDED DATE	BE NOT CON- CURRED IN DATE
231	1-23-81	2-05-81				2-18-81			
248	1-23-81	2-05-81	Tabled	3-21-81					
252	1-23-81	2-06-81				3-26-81			
255	1-23-81	2-05-81				2-11-81			
260	1-23-81	2-06-81			3-23-81				
269	1-26-81	2-09-81				2-20-81			
279	1-26-81	2-09-81		2-18-81					
280	1-26-81	2-10-81			3-04-81				
283	1-26-81	2-10-81				3-21-81			
283	3-25-81	3-28-81				3-28-81			
284	1-26-81	2-10-81		2-20-81					
291	1-27-81	2-11-81				3-09-81			
292	1-27-81	2-11-81				3-09-81			
317	1-29-81	2-16-81	Laid on the table	3-21-81					
322	1-29-81	2-12-81				3-05-81			
326	1-29-81	2-11-81	Tabled	2-24-81					

(Use Separate Sheet for Senate, House Bills, and Resolutions)

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

February 5, 1981

The twentieth meeting of the committee was called to order at 8:05 a.m., Chairman Pat Goodover presiding, in Room 415 of the State Capitol Building.

ROLL CALL: All members were present except for Senators Bob and Steve Brown, who were excused.

CONSIDERATION OF SENATE BILL 255:

"AN ACT TO ELIMINATE CERTAIN TAXES FOR LINEAL DESCENDANTS;
AMENDING SECTIONS 72-16-313 AND 72-16-321, MCA."

Senator Turnage said this bill eliminates the Montana inheritance tax on lineal descendants but still leaves in place the Montana estate tax. The reason for the Montana tax to remain is that if there is a federal estate tax and credit is given for state death taxes, one is entitled to deduct that from the Federal return. This bill would eliminate the Montana inheritance tax on children. The fiscal note indicates an approximate decrease of 2.1 million dollars for the biennium. Sen. Turnage asked Mr. Stohl, Department of Revenue, to explain the fiscal note. Mr. Stohl said that had this law been in effect during 1980 the impact would have been 2 million dollars. The problem in allocating fiscal impact with inheritance taxes is that it takes 18 months from date of death until the revenue department sees collections. Sen. Turnage said this bill has a collateral effect in that it is conceivable for property left to a descendant to avoid having formal probate.

PROPOSERS: Mrs. Lucille Anderson, testimony is Attachment #1.
Pat Underwood, Director of Information for the Montana Farm Bureau.
Jo Brunner, W.I.F.E., testimony is Attachment #2.
Mons Tiegen, Montana Stockgrowers and Woolgrowers.
Dave Goss, Billings Area Chamber of Commerce.
Janelle Fallon, Montana Chamber of Commerce.

Sen. Elliott wondered about absence of effective date in the bill. Sen. Turnage said the effective date would be either July 1 or October 1, depending upon passage of another bill. He suggested that if the committee took action on an effective date, they request a fiscal note first. Sen. Turnage said he would like the date to be July 1, but we also could consider "on passage and approval." The hearing was closed on Senate Bill 255.

CONSIDERATION OF SENATE BILL 231:

"AN ACT TO REVISE THE ALCOHOLIC BEVERAGE LICENSING LAWS AS THEY RELATE TO CORPORATE LICENSE APPLICANTS AND LICENSEES; ELIMINATING RESIDENCY REQUIREMENTS FOR LICENSES OTHER THAN THOSE FOR

ROLL CALL

TAXATION COMMITTEE

47th LEGISLATIVE SESSION - - 1981

Date 2/05/81

NAME	PRESENT	ABSENT	EXCUSED
Goodover, Pat M., Chairman	✓		
McCallum, George, Vice	✓		
Brown, Bob		4/44	✓
Brown, Steve			✓
Crippen, Bruce D.	✓		
Eck, Dorothy	✓		
Elliott, Roger H.	✓		
Hager, Tom	✓		
Healy, John E. "Jack"	✓		
Manley, John E.	✓		
Norman, Bill	✓		
Ochsner, J. Donald	✓		
Severson, Elmer D.	✓		
Towe, Thomas E.	✓		

Each day attach to minutes.

DATE February 5, 1981

COMMITTEE ON TAXATION

VISITORS' REGISTER

[illegible]

(Please leave prepared statement with Secretary)

MR. CHAIRMAN AND MEMBERS OF THE TAXATION COMM.

I AM SPEAKING IN SUPPORT OF S. B. 255. I HAVE STUDIED THE BILL AND AM IN FAVOR OF IT.

I AM LUCILLE ANDERSON. MY HUSBAND, KERMIT, AND MY BROTHER-IN-LAW CARL AND I OWN AND OPERATE THE K BAR A HEREFORD CATTLE RANCH WEST OF MELVILLE IN THE FOOTHILLS OF THE CRAZY MOUNTAINS. OUR RANCH HAS BEEN IN THE ANDERSON FAMILY SINCE 1883. FOUR GENERATIONS OF ANDERSONS HAVE WORKED TO PUT TOGETHER A WELL BALANCED RANCH.

I HAVE SERVED AS PRESIDENT OF THE MONTANA COW BELLES IN 1973-74 AND I WAS THE COW BELLE REPRESENTATIVE ON THE MONTANA BEEF COUNCIL 1974-75. PRESENTLY I AM SERVING AS VICE-CHAIRMAN FOR REGION V OF THE LEGISLATIVE COMMITTEE OF THE AMERICAN NATIONAL COW BELLES.

THIS IS MY PERSONAL TESTIMONY; BUT I AM SPEAKING IN BEHALF OF 1800 MONTANA COW BELLES, THE AUXILIARY OF THE MONTANA STOCKGROWERS.

WE NEED RELIEF FROM THE CRIPPLING INHERITANCE TAX TO DIRECT DECENDENTS.

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MANY INTERESTED, WORTHY, ON-THE-JOB TRAINED YOUNG RANCH HEIRS MUST SEEK OTHER JOBS BECAUSE OF THE FINANCIAL BURDEN IMPOSED BY THE INHERITANCE TAX. THIS OFTEN RESULTS IN THE SELLING OF THE FAMILY RANCH.

IT IS WITH A SENSE OF SADNESS AND LOSS WE WATCH THE DISAPPEARING OF THE SMALL FARM AND RANCH. THE FAMILY RANCH IS A WAY OF LIFE BASED ON FAMILY, AN INVOLVEMENT WITH EVERYTHING FROM THE BEGINNING TO THE END OF LIFE, A PERMANENCY, A PASSING ON OF SOMETHING - A WAY OF LIFE - BASED ON THE LOVE OF THE LAND! THE LAND REMAINS FOR THE BENEFIT OF ANOTHER GENERATION. THE FAMILY RANCH OFFERS THE BEST HOPE FOR RESPONSIBLE STEWARDSHIP OF OUR LAND - IT PROVIDES FOR WIDESPREAD OWNERSHIP OF LAND - ONE OF THE STRONGEST GUARANTEES OF DEMOCRATIC FREEDOM AND RESPONSIBLE AND EFFICIENT WAY OF PRODUCING FOOD FOR USE HERE AND ABROAD.

I SEE MANY ADVANTAGES TO MONTANA IF WE ELIMINATE THE INHERITANCE TAX TO DIRECT DECENDENTS.

I ASK YOUR SUPPORT OF S. B. 255.

NAME Jo Brunner BILL No. S.B. 255
ADDRESS Helena, DATE 2/5
WHOM DO YOU REPRESENT W.I.F.E.
SUPPORT X OPPOSE AMEND

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments: Mr. Chairman, committee members. I am privileged to day to speak for Women Involved in Farm Economics concerning Senate Bill 255.

We were appreciative when this bill exempting inheritance tax for the surviving spouse was passed. We, along with others had worked toward the passage of the bill, and while we did not want to seem unappreciative, we felt at the time it could have gone a step further and given relief of the same sort to other descendants. We are glad that you have seen fit to continue on in this manner. We appreciate your action and we support this bill and ask that you pass it.

Thank You,



February 11, 1981

The hearing was closed on Senate Bill 326.

Cort said the draft of the committee liquor bill would be available tomorrow.

DISPOSITION OF SENATE BILL 255:

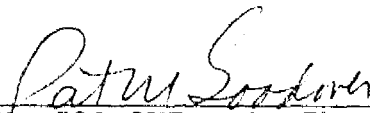
Sen. Towe proposed amendments to SB 255. A motion was made by Senator McCallum to approve amendments. The motion carried unanimously. Sen. Towe then made the motion to give a DO PASS to SB 255, as amended. The vote was unanimously in favor of the motion.

DISPOSITION OF SENATE BILL 85:

Cort presented amendments that he had drafted to cover the cash prize part of the raffle bill. Sen. Towe moved that the amendments be adopted. The vote carried the motion, except for Senator Manley's dissenting vote.

Sen. Towe than moved that the bill be given a DO PASS, as amended. The motion carried with all voting yes, except Senator Manley.

The meeting was adjourned at 9:58 a.m.


PAT M. GOODOVER, CHAIRMAN

ROLL CALL

TAXATION COMMITTEE

47th LEGISLATIVE SESSION - - 1981

Date 2/11/81

NAME	PRESENT	ABSENT	EXCUSED
Goodover, Pat M., Chairman	✓		
McCallum, George, Vice	✓		
Brown, Bob	✓		
Brown, Steve	✓		
Crippen, Bruce D.	✓		
Eck, Dorothy	✓		
Elliott, Roger H.		✓	
Hager, Tom	✓		
Healy, John E. "Jack"	✓		
Manley, John E.	✓		
Norman, Bill	✓		
Ochsner, J. Donald	✓		
Severson, Elmer D.	✓		
Towe, Thomas E.	✓		

Each day attach to minutes.

STANDING COMMITTEE REPORT

February 11

19 81

MR. **PRESIDENT:**

We, your committee on **TAXATION**

having had under consideration **Senate** Bill No. **255**

Respectfully report as follows: That **Senate** Bill No. **255**
be amended, as follows:

TITLE, line 7

1. Following: "MCA"

**Insert: "; PROVIDING APPLICABILITY; AND PROVIDING AN IMMEDIATE
EFFECTIVE DATE"**

2. Page 4, line 7.

**Insert: "Section 3. Applicability. [This act] applies to estates of
decedents dying after [the effective date of this act].
Section 4. Effective date. This act is effective upon
passage and approval."**

DO PASS